THE LEONARD LETTER

November 14, 2005

QUOTE OF THE WEEK

"The things that will destroy us are:
politics without principle;
pleasure without conscience;
wealth without work;
knowledge without character;
business without morality;
science without humanity;
and worship without sacrifice."

--- Mahatma Mohandas K. Gandhi (1869-1948)

AROUND THE STATE

Election Reflections

My Dad always has said that even worse than a poor loser is a poor winner. The status quo, mostly Democrats, won last week. They have every right to celebrate and to congratulate themselves on a successful campaign to kill the Governor's reforms. But a few of these celebrants crossed the line and demanded the Governor apologize to them. What bunkum! The Governor stood up for what he believed. No one should apologize for proposing ways to get California back on track. If they were offended by the Governor's name calling perhaps they ought to re-examine the taunts thrown at him.

California's problems are too pressing for any leaders or interest groups to refuse to work with the other side. In fact, since the voters rejected the Governor's initiatives based on the opponents' campaign the burden to suggest solutions now rests with those opponents. For my part, I will join with anyone to discuss ideas for California's future.

Absentee Voting

With the Special Election still fresh it is a good time to ask an embarrassing question: Did you vote? For some non-voters there is growing evidence that the mid-week, daytime voting hours do not fit with the long-distance, commuter economy of 21st century California. If you are one of those who left for work shortly after dawn on Tuesday and got home late, then I understand why voting might be an extra burden. Please consider registering yourself as a permanent absentee voter. You can request from your county registrar of voters to automatically receive an

absentee ballot for every election. When you get that ballot you can vote whenever you choose to make the time-- weekends, evenings, or even on work breaks-- then mail your completed ballot back to the registrar. It is convenient and practical for today's busy voter and perhaps could be the solution to raise the sadly low voter turnout of recent elections.

CTA - Check Your Calendar

A small item in today's Sacramento Bee noted that the California Teachers' Association conducted candidate interviews on Thursday to figure out whom to spend their dollars on next year. I was also invited to be interviewed, and I appreciate the support the CTA has lent me in the past, but I declined this recent invitation since the connection between my present job and education policymaking is so tenuous that it does not merit comment. However, I was struck by CTA's timing. In their letter to me, they said they would decide their endorsements in January. This seems very odd since the filing deadline for those to declare their candidacy for the 2006 election is not until March 10. This creates the possibility that the CTA could endorse candidates who will not even be on the ballot, or they might neglect to endorse greater friends for their cause who have yet to declare their candidacy.

The UC Exposes Itself

I have been meaning to comment on a story I read a few weeks ago in the Wall Street Journal. It featured a sad episode between a Christian school in California vs. UC Riverside. The school, Calvary Chapel in Murietta, sent a description of some of its courses to UC Riverside for review because some of the Academy students aspire to attend UCR. The university's undergraduate director of admissions rejected some of the courses as not legitimate preparation for UC. From the article, it is clear that what is really going on is blatant bigotry against Christians. Calvary Chapel has filed suit in district court. According to the Journal, an English class titled "Christian Morality in American Literature," which featured writers like Mark Twain, Stephen Crane and Nathaniel Hawthorne, was rejected because, according to the university, it did not offer a non-biased approach to the subject matter. The incredulous Wall Street Journal reporter compared this to other courses approved by the university like, "Feminine Perspective in Literature" and "Ethnic Perspectives in Literature." Another example, "Christianity's Influence on America," is too narrow but "Armenian History" is OK. You get the drift.

My first reading of this story made me angry. But on second thought, the humanities departments at our public universities have been so hostile and contemptuous of Christian values for so long, I have decided it is better to be grateful that they are no longer hiding it. As the university has abandoned people of faith so now it is understandable that people of faith will abandon the government-owned universities. It is a sad end to a history of academic inquiry that began with the creation of the university by the church in the Middle Ages.

*** Victory for Snickers***

In an article in my Halloween edition I wrote about the saga of a small black bear cub named Snickers who had been seized by the Department of Fish and Game. Snickers had been in the

care of Wildhaven, an animal rehab sanctuary in the San Bernardino Mountains. Fish and Game decided to remove the bear and keep it in a cage in Sacramento until a place could be found for it in a zoo. I argued to Fish and Game that there was no reason to move Snickers since he was already in a place where he would be used for public education. I am pleased that several legislators, including Senator Bob Dutton and Assemblyman Dennis Mountjoy, lobbied Fish and Game and the Governor's office and were successful in securing a reprieve for Snickers. Snickers is now back at Wildhaven, reunited with its foster mother, who had stopped eating while Snickers was gone, and will be used to teach schoolchildren about wildlife. This is a good example of how legislators can work in an oversight capacity, helping bureaucracies come to see how common sense can prevail.

ISSUE FOCUS

Income Tax Policy Has Greater Business Impact

The tax foundation posted a finding that should be part of the discussion over federal income tax reform. When you look at high-income taxpayers, a growing number of these are really businesses. This is important to the extent that any change in the personal income tax code should be crafted so that the changes do not adversely affect business or capital creation. The number of different types of business ownership since 1980, such as sole proprietorships, partnerships and S-Corporations that file through the individual income tax code, has more than doubled. Now, 83% of those reporting income of over \$1 million also report business income. Because so many personal income taxpayers now have business income, Tax Foundation estimates that these taxpayers paid 54 percent of all individual income taxes collected in 2004. http://www.taxfoundation.org/publications/show/1134.html

MISCELLANY

A Good Read

Last week I recommended a book about how immigrants have assimilated into uniquely American culture. This week I recommend another book with a theme centered on ethnicity: "Conquests and Cultures" by Thomas Sowell. It is the final piece of a Sowell trilogy that began with "Race and Culture" and "Migrations and Cultures." Sowell identifies the theme of these three books thusly: "[R]acial, ethnic and national groups have their own respective cultures, without which their economic and social histories cannot be understood. Modest as this claim may seem, it collides head-on with more widely accepted social vision in which the fates of minority groups are determined by 'society' around them, which society is therefore both causally and morally responsible for the misfortunes peculiar to the less fortunate of these groups—though apparently not responsible for the good fortune of the more successful minority groups. This trilogy also collides head-on with prevailing doctrines about 'celebrating' and preserving cultural differences. Cultures are not museum pieces. They are the working machinery of everyday life. Unlike objects of aesthetic contemplation, working machinery is judged by how well it works, compared to alternatives." These head-on collisions make for great

reading that will educate and entertain you and invite you to look at history and current times with a new perspective.

BOE AND LEGISLATIVE DATES

November 15-16, 2005 --- BOE meets in Sacramento.

November 24, 2005 --- Thanksgiving Day.

December 13-14, 2005 --- BOE meets in Sacramento.

December 25, 2005 --- Christmas Day.

NOTABLE DATES/ HISTORY

November 14, 1969 --- The crew of *Apollo 12* blasted off for a scheduled moon landing.

November 15, 1777 --- The Articles of Confederation were adopted by the Continental Congress.

November 15, 1941 --- The Cow Palace opened in San Francisco.

November 16, 1948 --- California Republican Florence Kahn, first Jewish woman to serve in U.S. House of Representatives (1925-37), died.

November 17, 1800 --- Congress held its first session in Washington, D.C.

November 17, 1889 --- The Union Pacific Railroad began daily through service on the Chicago-Portland and San Francisco route.

November 17, 2003 --- Arnold Schwarzenegger was sworn in as Governor of California.

November 18, 1872 --- Susan B. Anthony was arrested for voting after boasting to Elizabeth Cady Stanton that she voted for "the Republican ticket, straight."

November 18, 1936 --- The Main span of the Golden Gate Bridge was joined.

November 19, 1863 --- President Abraham Lincoln delivered the Gettysburg Address.

November 19, 1970 --- Golden Gate Park Conservatory became a California state historical landmark.

November 20, 1969 --- The U.S. government disallowed household use of the pesticide DDT.

GENERAL TAX INFORMATION

For answers to your general tax questions, call the Board of Equalization information center. Customer service representatives are available to help you from 8:00 a.m. to 5:00 p.m. Pacific time, Monday through Friday (except state holidays).

Toll-free number: 800-400-7115 TDD service for the hearing impaired

TDD phones: 800-735-2929 Voice phones: 800-735-2922

To reach the Taxpayer Rights Advocate's office for assistance with any BOE issues, see http://www.boe.ca.gov/tra/tra.htm, or call toll-free 1-888-324-2798.

HOW TO CONTACT ME

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